



Trustees' Financial Summary

FY2015-16

Submit ID: 0454-66457654

**** Recalculated ****

22 Jefferson County

0454 Whitehall H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Patti Drake **Phone #:** (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees: Michelle LaFontaine

(Signature)

(Date)

County Superintendant Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Miscellaneous State Grant	STATE		State
020	Schoolwide Projects	FEDERAL		federal
060	Medicaid	STATE		State
190	School Improvement	FEDERAL		84.010
192	Schoolwide Projects	FEDERAL		federal
329	Jobs for Montana Graduates	STATE		State
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
394	State Technology Grant	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	Title I - Schoolwide	FEDERAL		Federal
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
456	IDEA Part B	FEDERAL		84.027
860	Safe & Drug-Free Schools	FEDERAL		84.186A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,302.49	47,675.13		
02	Taxes Receivable - Real and Personal (120-149)	9,479.04	2,448.09		
03	Taxes Receivable - Protested (150-159)	20.46	5.19		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,910.74	1,236.12		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	149,712.73	51,364.53		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,499.50	2,453.28		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	140,213.23	48,911.25		
52	TOTAL FUND BALANCE/EQUITY	140,213.23	48,911.25		
53	TOTAL LIABILITIES AND FUND BALANCE	149,712.73	51,364.53		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	300.07	40,915.23	54,050.11	4,018.84
02	Taxes Receivable - Real and Personal (120-149)	333.18			167.35
03	Taxes Receivable - Protested (150-159)	0.83			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	220.18	1.55		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	854.26	40,916.78	54,050.11	4,186.19
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	334.01			167.35
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	520.25	40,916.78	54,050.11	4,018.84
52	TOTAL FUND BALANCE/EQUITY	520.25	40,916.78	54,050.11	4,018.84
53	TOTAL LIABILITIES AND FUND BALANCE	854.26	40,916.78	54,050.11	4,186.19

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,167.59			13,475.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,088.47			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,256.06			13,475.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,256.06			13,475.76
52	TOTAL FUND BALANCE/EQUITY	11,256.06			13,475.76
53	TOTAL LIABILITIES AND FUND BALANCE	11,256.06			13,475.76

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	708,592.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	708,592.18			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	708,592.18			
52	TOTAL FUND BALANCE/EQUITY	708,592.18			
53	TOTAL LIABILITIES AND FUND BALANCE	708,592.18			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,106.80)	37,171.03		864.13
02	Taxes Receivable - Real and Personal (120-149)	539.69	7.09		
03	Taxes Receivable - Protested (150-159)	1.14			3.87
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	275.30			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(290.67)	37,178.12		868.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	540.83	7.09		3.87
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(831.50)	37,171.03		864.13
52	TOTAL FUND BALANCE/EQUITY	(831.50)	37,171.03		864.13
53	TOTAL LIABILITIES AND FUND BALANCE	(290.67)	37,178.12		868.00

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,674.21	7,582.31		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	21,674.21	7,582.31		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	21,674.21	7,582.31		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,674.21	7,582.31		
53	TOTAL LIABILITIES AND FUND BALANCE	21,674.21	7,582.31		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	241,021.34	114,808.81	87,709.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	241,021.34	114,808.81	87,709.89	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	241,021.34	114,808.81	87,709.89	
52	TOTAL FUND BALANCE/EQUITY	241,021.34	114,808.81	87,709.89	
53	TOTAL LIABILITIES AND FUND BALANCE	241,021.34	114,808.81	87,709.89	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	170,180.97	411,288.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	170,180.97	411,288.23		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	1,297.11			
24	Warrants Payable (620)	168,883.86	411,112.24		
25	Other Current Liabilities (621-679)		175.99		
35	TOTAL LIABILITIES	170,180.97	411,288.23		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	170,180.97	411,288.23		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	303,562.11	351,786.95
1112	District Levy - Personal Property	5,847.07	18,899.14
1113	District Levy - Heavy Motor Vehicles	0.00	6.80
1114	District Levy - Pers Prop/Mobile Homes	14.47	0.00
1190	Penalties and Interest on Taxes	426.33	827.79
1510	Interest Earnings	618.30	9,941.77
3110	Direct State Aid	558,015.13	557,381.06
3111	Quality Educator	39,844.12	35,447.73
3112	At Risk Student	4,011.18	3,809.67
3113	Indian Education For All	2,937.60	2,902.32
3114	American Indian Achievement Gap	1,800.00	2,050.00
3115	State Spec Ed Allowable Cost Pymt to Districts	26,736.62	33,071.23
3116	Data For Achievement	2,160.00	2,780.00
3118	Natural Resource Development	3,976.51	6,257.49
3120	State Guaranteed Tax Base Aid	113,173.31	125,526.62
3444	State School Block Grant	104,317.78	104,317.78
3445	State Combined Fund School Block Grant	3,556.12	3,556.12
3446	SB96 Block Grant Reimbursement	2,451.01	0.00
3447	SB96 Combined Block Grant Reimbursement	173.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,173,621.19	1,258,562.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	333,308.27	354,540.43
			2XX Personal Services - Employee Benefits	86,307.42	98,122.19
			3XX Purchased Professional and Technical Services	1,412.00	1,867.50
			4XX Purchased Property Services	3,704.39	3,267.24
			5XX Other Purchased Services	16,442.65	13,554.04
			6XX Supplies and Materials	18,022.87	19,226.20
			7XX Property and Equipment Acquisition	18,379.93	3,881.52
			810 Dues and Fees	4,802.00	3,263.52
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	34,416.95	41,385.78
			2XX Personal Services - Employee Benefits	174.47	208.86
			5XX Other Purchased Services	673.34	64.17
			6XX Supplies and Materials	828.33	552.09

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	385.00	220.00
		222X Educational Media Services			
		1XX Personal Services - Salaries		25,748.37	22,385.21
		2XX Personal Services - Employee Benefits		128.29	112.98
		3XX Purchased Professional and Technical Services		2,152.57	3,705.07
		5XX Other Purchased Services		23.75	0.00
		6XX Supplies and Materials		689.88	666.53
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		36,577.80	33,199.67
		2XX Personal Services - Employee Benefits		183.02	164.07
		3XX Purchased Professional and Technical Services		3,000.75	2,901.75
		5XX Other Purchased Services		15,519.18	16,752.02
		6XX Supplies and Materials		1,304.54	330.11
		810 Dues and Fees		1,785.26	1,920.97
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		49,119.15	71,771.93
		2XX Personal Services - Employee Benefits		244.68	362.50
		3XX Purchased Professional and Technical Services		100.00	0.00
		5XX Other Purchased Services		196.65	459.00
		6XX Supplies and Materials		1,994.84	2,843.09
		810 Dues and Fees		730.00	1,470.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		24,472.39	31,463.80
		2XX Personal Services - Employee Benefits		123.18	154.69
		3XX Purchased Professional and Technical Services		4,879.09	5,355.48
		5XX Other Purchased Services		616.20	419.82
		6XX Supplies and Materials		842.08	3,038.65
		810 Dues and Fees		0.00	540.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		48,231.20	47,263.45
		2XX Personal Services - Employee Benefits		3,172.45	2,888.51
		3XX Purchased Professional and Technical Services		9,721.05	25,612.12
		4XX Purchased Property Services		61,405.81	61,049.60
		5XX Other Purchased Services		6.50	47.38
		6XX Supplies and Materials		21,643.20	19,084.98
		7XX Property and Equipment Acquisition		15,321.79	0.00
		810 Dues and Fees		77.50	75.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		72,180.10	62,847.77
		2XX Personal Services - Employee Benefits		367.37	298.60
		3XX Purchased Professional and Technical Services		222.49	27.50

Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	205.87	0.00
			6XX Supplies and Materials	1,452.40	845.77
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,641.26	1,583.37
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	176.60	0.00
			6XX Supplies and Materials	0.00	1,674.43
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	78,112.35	99,468.72
			2XX Personal Services - Employee Benefits	0.00	502.27
			4XX Purchased Property Services	0.00	106.20
			6XX Supplies and Materials	4,250.57	3,581.48
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	395.78	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,341.50	14,210.00
			2XX Personal Services - Employee Benefits	46.52	60.24
			5XX Other Purchased Services	2,526.58	1,430.02
			6XX Supplies and Materials	940.83	483.18
			810 Dues and Fees	283.75	498.15
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	70,059.50	56,399.16
			2XX Personal Services - Employee Benefits	332.36	251.28
			5XX Other Purchased Services	40,544.68	34,639.74
			6XX Supplies and Materials	20,899.80	21,573.86
			810 Dues and Fees	4,140.00	560.00
			8XX Other Expenditures	50.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	4,811.00	38,155.03
	190 School Improvement				
		998 School Safety Transfers to Building Reserve Fund			
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	7,665.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,171,515.10</u>	<u>1,235,388.69</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					117,039.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,258,562.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,235,388.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					140,213.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	97,337.64	89,192.07
1112	District Levy - Personal Property	1,819.42	5,069.53
1113	District Levy - Heavy Motor Vehicles	0.00	1.71
1114	District Levy - Pers Prop/Mobile Homes	4.70	0.00
1190	Penalties and Interest on Taxes	136.49	1,033.80
1510	Interest Earnings	19.34	1,683.79
2220	County On-Schedule Trans Reimb	20,237.83	18,811.04
3210	State On-Schedule Trans Reimb	22,672.01	21,769.48
3444	State School Block Grant	7,502.44	7,502.44
3446	SB96 Block Grant Reimbursement	795.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		150,525.32	145,063.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	5,219.97	2,000.01
			2XX Personal Services - Employee Benefits	24.67	10.67
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	1,776.69	5,383.30
			2XX Personal Services - Employee Benefits	10.21	25.94
25XX Support Services - Business					
			1XX Personal Services - Salaries	5,221.02	6,254.04
			2XX Personal Services - Employee Benefits	26.41	30.78
27XX Student Transportation Services					
			5XX Other Purchased Services	117,159.86	105,826.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				129,438.83	119,531.50



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	23,378.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,063.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	119,531.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,911.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,482.32	13,849.27
	1112 District Levy - Personal Property	77.99	600.75
	1113 District Levy - Heavy Motor Vehicles	0.00	0.27
	1190 Penalties and Interest on Taxes	3.96	23.11
	1510 Interest Earnings	0.05	0.09
	1900 Other Revenue from Local Sources	10.14	255.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,574.46	14,729.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	8,753.17	12,854.12
			2XX Personal Services - Employee Benefits	40.83	1,135.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,794.00	13,989.50

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	-219.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,729.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,989.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	520.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	153.96	381.02
	1900 Other Revenue from Local Sources	0.00	1,678.20
	2240 County Retirement Distribution	180,854.76	82,414.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>181,008.72</u>	<u>84,473.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	54,442.84	65,314.11
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	9,179.85	6,873.99
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	4,095.99	3,684.79
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	6,801.32	5,261.97
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	7,765.27	12,671.42
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	4,685.06	6,016.38
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	6,343.67	6,453.43
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	12,786.26	10,152.66
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	12,273.68	16,525.12
	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	102.83
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,210.50	1,622.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	9,119.74	7,485.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>128,704.18</u>	<u>142,164.22</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					98,607.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					84,473.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,164.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,916.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
003	Miscellaneous State Grant	
	3900 State Career & Technical Ed Entitlement	5,691.00
060	Medicaid	
	3355 Medicaid - Miscellaneous	75,635.54
192	Schoolwide Projects	
	1900 Other Revenue from Local Sources	15,296.23
	1920 Contributions/Donations from Private Sources	441.88
329	Jobs for Montana Graduates	
	3290 State - Other State Grants	2,000.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	251.71
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,446.00
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	780.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		107,542.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
003	Miscellaneous State Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		215.69
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		1,298.00
		810 Dues and Fees		50.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
	1XXX Instruction			
		6XX Supplies and Materials		1,385.95
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		6XX Supplies and Materials		2,956.00
	890 Other Community Services			
	33XX Community Services			
		3XX Purchased Professional and Technical Services		665.00
	003 Subtotal			6,570.64



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
060	Medicaid				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		75,635.44
			060 Subtotal		75,635.44
190	School Improvement				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		279.77
			190 Subtotal		279.77
192	Schoolwide Projects				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		9,978.57
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		5,663.12
			192 Subtotal		15,641.69
329	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		1,988.57
			6XX Supplies and Materials		613.87
			329 Subtotal		2,602.44
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		217.81
			2XX Personal Services - Employee Benefits		32.98
			412 Subtotal		250.79
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		6,315.90
			810 Dues and Fees		1,130.00
			451 Subtotal		7,445.90
456	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			6XX Supplies and Materials		1,761.00
			456 Subtotal		1,761.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
860	Safe & Drug-Free Schools				
	860	Community Drug Free Programs			
		33XX	Community Services		
			6XX	Supplies and Materials	583.50
			860 Subtotal		583.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					110,771.17

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	57,278.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,542.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,771.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,050.11	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Miscellaneous State Grant	5,691.00	6,570.64	-879.64
060 Medicaid	75,635.54	75,635.44	0.10
190 School Improvement	0.00	279.77	-279.77
192 Schoolwide Projects	15,738.11	15,641.69	96.42
329 Jobs for Montana Graduates	2,000.00	2,602.44	-602.44
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	251.71	250.79	0.92
451 Vo Ed Carl Perkins Basic Grant	7,446.00	7,445.90	0.10
456 IDEA Part B	780.00	1,761.00	-981.00
860 Safe & Drug-Free Schools	0.00	583.50	-583.50
Total	107,542.36	110,771.17	-3,228.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	589.07	293.72
	1112 District Levy - Personal Property	0.00	1.41
	1190 Penalties and Interest on Taxes	0.00	1.15
	1340 Fees for Adult Education	617.37	1,180.00
	1510 Interest Earnings	7.53	21.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,213.97	1,497.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,100.00
			2XX Personal Services - Employee Benefits	0.00	4.75
			3XX Purchased Professional and Technical Services	240.00	1,150.00
			5XX Other Purchased Services	60.00	80.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				300.00	2,334.75

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	4,856.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,497.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,334.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,018.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	4,900.00
	1510 Interest Earnings	0.03	0.00
	3260 State Driver's Education Reimbursement	12,483.04	2,921.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,483.07</u>	<u>7,821.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	6,451.50	6,401.00
			2XX Personal Services - Employee Benefits	36.39	37.88
			3XX Purchased Professional and Technical Services	150.00	0.00
			4XX Purchased Property Services	278.43	528.00
			5XX Other Purchased Services	262.16	656.68
			6XX Supplies and Materials	1,115.54	783.76
			810 Dues and Fees	195.00	1,916.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,489.02</u>	<u>10,324.17</u>

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					13,758.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,821.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,324.17 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,256.06 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	4,811.00	3,346.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,811.00</u>	<u>3,346.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	2,829.01
		2XX Personal Services - Employee Benefits		0.00	7.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>2,836.06</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	12,965.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,346.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,836.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,475.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	307.67	1,157.59
	2114 County Metal Mines License Taxes	84,469.74	74,083.85
	2115 County Hard Rock Mining Impact Trust Reserve Proceeds	0.00	260,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		84,777.41	335,241.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	1,715.62
			5XX Other Purchased Services	0.00	372.00
			6XX Supplies and Materials	0.00	54,315.25
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	214,692.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	271,094.95

Schedule Of Changes Worksheet					Fund Code 24
Beginning Fund Balance					644,445.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					335,241.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,094.95 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					708,592.18 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0454-66457654

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22 Jefferson County

0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,735.77	19,731.11
	1112 District Levy - Personal Property	412.31	1,105.10
	1113 District Levy - Heavy Motor Vehicles	0.00	0.38
	1114 District Levy - Pers Prop/Mobile Homes	0.69	0.00
	1190 Penalties and Interest on Taxes	29.36	51.52
	1510 Interest Earnings	0.00	0.13
	1900 Other Revenue from Local Sources	0.32	0.00
	3281 State Technology Aid	1,267.96	1,230.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,446.41</u>	<u>22,118.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	7,062.46	3,358.01
			6XX	Supplies and Materials	9,595.31	11,885.28
			7XX	Property and Equipment Acquisition	4,710.19	6,087.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					21,367.96	21,330.38

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					-1,619.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,118.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,330.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-831.50 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1190 Penalties and Interest on Taxes	0.36	0.54
	1900 Other Revenue from Local Sources	0.68	40.69
	1920 Contributions/Donations from Private Sources	0.00	4,507.53
	1925 Innovative Education Payment	0.00	2.98
	6100 Material Prior Period Revenue Adjustments	-28.61	279.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-27.57	4,831.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	145.45
			8XX Other Expenditures	279.77	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	500.00
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				290.86	645.45

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	32,984.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,831.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	645.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,171.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.16	0.00
	1510 Interest Earnings	2.24	3.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.40</u>	<u>3.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	860.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	864.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		255.07	291.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>255.07</u>	<u>291.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60		
PRC	Program	Function	Object	2015 Value	2016 Value		
	999	Undistributed					
		61XX	Operating Transfers to Other Funds				
			910	Operating Transfers to Other Funds			
				0.00	70,000.00		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	70,000.00		

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						91,382.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						291.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						70,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,674.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
190	School Improvement		
	5301 School Safety and Security Transfer	7,665.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,665.00	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	400.89
190	School Improvement				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	388.40	0.00
			6XX Supplies and Materials	3,231.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,619.80	400.89

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					7,983.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					400.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,582.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,351.01	3,334.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,351.01	3,334.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		870 Student Scholarships		3,351.01	3,994.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,351.01	3,994.25

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	241,681.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,334.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,994.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	241,021.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	95,000.00
	5300 Operating Transfers from Other Funds	0.00	104,808.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>199,808.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	85,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>85,000.00</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	199,808.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	114,808.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	5,784.23	9,718.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,784.23</u>	<u>9,718.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					77,991.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,718.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,709.89 (5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	56,728.90	58,258.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	78,112.35	99,468.72
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	331,485.37	338,961.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,658.29	56,760.47
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	29.95
XX	XXX 26XX 41X	Energy Utility Services	51,322.11	49,961.64
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,563.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,563.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,854.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,611.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,592.51
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 98%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	62,847.77	12,854.12	0.00	0.00	0.00
280	1XXX	2XX	298.60	1,135.38	0.00	0.00	0.00
280	1XXX	3XX	27.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	845.77	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,583.37	0.00	0.00	0.00	0.00
Totals			65,603.01	13,989.50	0.00	0.00	0.00

79,592.51

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	46,777.00	0.00	0.00	0.00	46,777.00
*** Land Improvements	106,697.00	0.00	23,675.00	0.00	130,372.00
Buildings	2,038,402.00	0.00	162,910.00	0.00	2,201,312.00
Machinery and Equipment	220,098.00	0.00	19,016.00	0.00	239,114.00
Totals at Historical Cost	2,411,974.00	0.00	205,601.00	0.00	2,617,575.00
Depreciation					
Improvement Accum	15,102.00	0.00	4,534.00	0.00	19,636.00
Building Accum	1,211,526.00	0.00	63,460.00	0.00	1,274,986.00
*** Machinery and Equipment Accum	174,194.00	0.00	17,589.00	0.00	191,783.00
Total Accumulated Depreciation	1,400,822.00	0.00	85,583.00	0.00	1,486,405.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,011,152.00	0.00	120,018.00	0.00	1,131,170.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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22 Jefferson County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	43,220.47	0.00	0.00	0.00	43,220.47	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	43,220.47	0.00	0.00	0.00	43,220.47	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	136,217.24	0.00	21,023.94	115,193.30
Net Pension - TRS	1,068,979.00	0.00	137,761.00	931,218.00